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8 Financial Advisors and Consultants for Chapter 11 Trustee

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10 **UNITED STATES BANKRUPTCY COURT**  
11 **CENTRAL DISTRICT OF CALIFORNIA**  
12 **LOS ANGELES DIVISION**

13 In re:

14 WILLIAM HOLDINGS, LLC,

15 Debtor.

16 Case No. 2:22-bk-14708-DS

17 Chapter 11

18 **TRUSTEE'S APPLICATION TO**  
19 **EMPLOY THE FIRM OF MENCHACA &**  
20 **COMPANY LLP AS FINANCIAL**  
21 **ADVISORS AND CONSULTANTS FOR**  
22 **TRUSTEE; DECLARATION OF**  
23 **JEFFREY L. SUMPTER REGARDING**  
24 **DISINTERESTEDNESS FOR**  
25 **EMPLOYMENT OF PROFESSIONAL**  
26 **PERSON UNDER F.R.B.P. 2014**

27 (No Hearing Required)

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29 **TO THE HONORABLE DEBORAH J. SALTZMAN, UNITED STATES BANKRUPTCY**  
30 **JUDGE, THE OFFICE OF THE UNITED STATES TRUSTEE, THE DEBTOR,  
31 **CREDITORS AND OTHER INTERESTED PARTIES:****

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Howard M. Ehrenberg, the Chapter 11 Trustee herein (hereinafter the "Trustee" or "Applicant"), applies to the above-captioned Court for an order authorizing the employment of Menchaca & Company LLP ("M&C"), as his financial advisors and consultants, effective as of December 15, 2022 (hereinafter "Application").

1           1.     Applicant is the duly qualified and acting Chapter 11 Trustee in the above-  
2 captioned case, which was commenced by the filing of a voluntary petition under Chapter  
3 11 on August 28, 2022. The Trustee was subsequently appointed as the Chapter 11  
4 Trustee herein. The Trustee seeks Court approval to employ M&C to provide financial  
5 advisory and consulting services to the estate.

6           2.     A Notice of the Application to Employ the Firm of M&C (hereinafter "Notice"),  
7 served on the Debtor, United States Trustee, creditors and other parties in interest of the  
8 estate pursuant to Local Bankruptcy Rule 2014-1(2)(a), is attached hereto as Exhibit "A",  
9 and incorporated herein by this reference. Applicant's employment of M&C is being made  
10 pursuant to 11 USC Section 327 and any fee application that M&C may hereafter file in  
11 this case will comport with the applicable United States Trustee guidelines.

12           3.     Necessity for Employment of Professional

13           The Trustee requires the services of financial advisors and consultants experienced  
14 in bankruptcy to assist the Trustee in handling the bankruptcy matters set forth in  
15 Paragraph 5 below. These professional services are beyond the scope of the Trustee's  
16 administrative duties.

17           The Trustee believes that it is in the best interest of the estate and its creditors to  
18 retain a business services and consulting firm to perform the services set forth below.

19           4.     Basis for Selection of this Firm

20           After reviewing the assets of the estate and determining the work required, the  
21 Trustee believes that the firm of M&C, is well qualified to be employed. Such employment  
22 will be most beneficial to the estate, as it is one of the few accounting firms experienced  
23 with the appropriate skills and personnel needed to perform the services required by this  
24 estate. M&C's expertise includes a wide range of financial advisory, bankruptcy  
25 consulting, litigation support and tax consulting services to creditors, debtors, trustees and  
26 other parties involved in bankruptcy proceedings. M&C is regularly employed as financial  
27 advisors to trustees and bills at rates competitive with those charged by other firms of  
28 similar experience and specialization. A copy of M&C's qualifications for its practice is

1 attached hereto as Exhibit "B" and incorporated herein by this reference ("Resume").  
2 Based on the Resume, M&C is qualified to perform the services set forth herein, and  
3 employment of the firm will be beneficial to the estate.

4 5. Services to be Rendered

5 To perform his duties as Trustee, Applicant requires the services of financial  
6 advisors and consultants to render the following services:

- 7 (a) Identify and investigate potential assets of the estate;  
8 (b) Analyze the Debtor's books and records and perform any  
9 necessary tax and business advisory work required for the  
10 estate, including providing accounting services required by the  
11 estate and preparation of the estate's income tax returns and  
12 communication with the IRS and state government taxing  
13 authorities, Court and Office of the United States Trustee;  
14 (c) Analyze and investigate avoidable transfers made by the  
15 Debtor, including preferential and fraudulent transfers;  
16 (d) Examine the estate's financial activity and assist the Trustee  
17 with preparation of Monthly Operating Reports, insolvency  
18 analysis, cash flow projections, budgets, and such other  
19 financial analysis as required to be filed by the Court;  
20 (e) Provide litigation support, valuation and expert witness services  
21 for the Trustee; and  
22 (f) Provide such other financial advisory and consulting services  
23 as requested by the Trustee.

24 6. Connection to Parties in Interest

25 To the best of the Trustee's knowledge and belief and based upon the attached  
26 Declaration of Jeffrey L. Sumpter, neither M&C nor any of its members, or associates  
27 represent any interest adverse to the estate in the matters on which it is to be retained,  
28 and are disinterested persons under Bankruptcy Code Section 101(14), except as set forth

1 in said Declaration. M&C does not presently have, nor have they had, any connection with  
2 any insider of the Debtor, or any insider of an insider of the Debtor; M&C has not  
3 represented, represent, or intend to represent any related Debtor in a bankruptcy case in  
4 this or any other court. Furthermore, M&C has reviewed its records and Debtor's  
5 bankruptcy petition and has not found that it has any connection with the Debtor, creditors  
6 of the estate or any other party in interest relative to the matters for which it is to be  
7 retained. The Trustee and John Menchaca are both panel trustees, and M&C is and has  
8 been the accountant for some of Howard M. Ehrenberg's other unrelated bankruptcy  
9 estates, and Greenspoon Marder LLP, the law firm where Howard M. Ehrenberg is a  
10 partner, is and has represented John Menchaca in the past as trustee in some of his  
11 unrelated bankruptcy cases where he has been appointed as the chapter 7 trustee. Such a  
12 relationship is not perceived as creating a conflict of interest in the present case. Such  
13 prior services are not adverse to the services proposed in this present Application.  
14 Attached hereto is the Declaration of Jeffrey L. Sumpter, regarding M&C's relationships.

15 7. Proposed Arrangement of Compensation

16 The Trustee has agreed with M&C that M&C will charge the estate for services  
17 performed according to the Hourly Billing Rates and actual costs as set forth below and in  
18 Exhibit "C", which is attached hereto and incorporated by reference, and which are subject  
19 to subsequent adjustment over time and final Court approval. M&C will submit fee  
20 applications pursuant to Section 330 and/or 331 to seek compensation at appropriate  
21 times based upon the Bankruptcy Code, the Bankruptcy Rules and the Local Bankruptcy  
22 Rules, and will comply with them accordingly.

23 No agreement, oral or written, between Applicant and has been entered into with  
24 respect to employment and/or compensation between Applicant and M&C, except for this  
25 Application, nor has M&C received, or sought to receive, a retainer or advance payment or  
26 any lien or other interest in property of the estate. Applicant is informed and believes that  
27 M&C has no agreement with a third party to secure payment of its professional fees.

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1 Professional fees are to be paid as an administrative expense from available funds  
2 of the estate upon notice, a hearing and Order of this Court.

3 WHEREFORE, the Trustee hereby requests that this Court approve the Trustee's  
4 employment of M&C at the expense of the estate effective as of December 15, 2022, for  
5 the purposes set forth herein, as the Trustee's financial advisors and consultants to render  
6 professional services as described above, with compensation and reimbursement of  
7 expenses to be paid as an administrative expense of the estate in such amount as this  
8 Court may hereafter determine and allow after notice and a hearing, and for such other  
9 and further relief as the Court may deem proper.

10  
11 DATED: December<sup>29</sup>, 2022

  
Howard M. Ehrenberg, Chapter 11 Trustee

**DECLARATION OF JEFFREY L. SUMPTER REGARDING DISINTERESTEDNESS FOR  
EMPLOYMENT OF PROFESSIONAL PERSON UNDER F.R.B.P. 2014**

I, Jeffrey L. Sumpter, declare:

1. I am a Managing Director at Menchaca & Company LLP ("M&C") and am in charge of handling this file for the firm. Our name, address and telephone number are set forth on the case caption page to the application filed herewith. We are to be employed to provide financial advisory, consulting, litigation support and other services for the Trustee herein and our fees and expenses are to be paid, subject to the Court's approval, from the estate's assets only, upon the filing of a fee application and after notice and a hearing. We have not received a retainer in this case.

2. I am a Certified Public Accountant licensed in the states of Arizona and Nevada, and am authorized to practice in the state of California, and am an attorney licensed in the state of California. I have read and reviewed the Application to employ M&C and know the contents thereof. The contents are true and correct based upon my own knowledge, except as to those matters that are believed to be true based upon information and belief. As to those matters, I would and could testify competently thereto.

3. No agreement exists for a division of fees between M&C and any other person or company except as set forth herein.

4. To the best of my knowledge, information and belief, M&C has no connection with the Debtor of this estate, creditors or any other party in interest, their respective attorneys and accountants, the United States Trustee, any person employed by the office of the United States Trustee, and the Bankruptcy Judge in this case, except as set forth below. To the best of my knowledge, information and belief, M&C is not a creditor, director, officer, employee, insider, or equity security holder of the Debtor, is not and was not an investment banker, and holds no interest materially adverse to the estate of the Debtor, creditors and equity security holders in the matters for which M&C is to be engaged. To the best of my knowledge, information and belief, no employee of M&C is a relative or employee of the United States Trustee or a Bankruptcy Judge.

1           5.       Based upon the foregoing, M&C is disinterested as that term is defined under  
2 11 U.S.C. Section 101(14).

3           6.       M&C has rendered services as financial advisors and related services in the  
4 past for various trustees and creditors in many other bankruptcy cases, and I have been  
5 employed by various trustees, including the Trustee in the present case, in other  
6 bankruptcy cases, and I have engaged law firms in my capacity as chapter 11 trustee as  
7 my counsel. The Trustee and John Menchaca are both panel trustees, and M&C is and  
8 has been the accountant for some of Howard M. Ehrenberg's other unrelated bankruptcy  
9 estates, and Greenspoon Marder LLP, the law firm where Howard M. Ehrenberg is a  
10 partner, is and has represented John Menchaca in the past as trustee in some of his  
11 unrelated bankruptcy cases where he has been appointed as the chapter 7 trustee. Such a  
12 relationship is not perceived as creating a conflict of interest in the present case. Such  
13 prior services are not adverse to the services proposed in this present Application.

14           7.       M&C does not have a pre-petition claim against the estate of the Debtor. To  
15 the best of my knowledge, information and belief, M&C does not have any connection with  
16 the Debtor or the estate, any insider of the Debtor or any related entities of the Debtor or  
17 principal of the Debtor. M&C has not in the past nor proposes in the future to represent  
18 any related debtor or it's principal. M&C has not received a retainer or advance payment  
19 with respect to this employment.

20           8.       M&C is familiar with the Bankruptcy Code and the Bankruptcy Rules and will  
21 comply with them to the best of our ability. M&C has served the notice of the application to  
22 employ M&C, a copy of which is attached hereto as Exhibit "A".

23           9.       M&C proposes to file an application for its fees pursuant to 11 U.S.C. Section  
24 330. A copy of resumes of professionals at M&C, along with a schedule of the hourly  
25 billing rates and costs currently charged by professionals of M&C are attached hereto as  
26 Exhibit "B" and Exhibit "C" respectively.

1 After conducting or supervising the investigation described herein, I declare under  
2 penalty of perjury under the laws of the United States of America that the foregoing is true  
3 and correct, except that I declare that paragraphs 4 through 7 are stated on information  
4 and belief, and this Declaration was executed December 29, 2022 at Phoenix, Arizona.

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6 Jeffrey L. Sumpter  
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**EXHIBIT A**

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Financial Advisors and Consultants for Chapter 11 Trustee

**UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
LOS ANGELES DIVISION**

In re:

WILLIAM HOLDINGS, LLC,

Debtor.

Case No. 2:22-bk-14708-DS

Chapter 11

**NOTICE OF TRUSTEE'S  
APPLICATION TO EMPLOY THE FIRM  
OF MENCHACA & COMPANY LLP AS  
FINANCIAL ADVISORS AND  
CONSULTANTS FOR TRUSTEE**

(No Hearing Required)

**TO THE DEBTOR, DEBTOR'S COUNSEL, UNITED STATES TRUSTEE, CREDITORS,  
AND OTHER INTERESTED PARTIES:**

**PLEASE TAKE NOTICE** that Howard M. Ehrenberg, the Chapter 11 Trustee (hereinafter the "Trustee" or "Applicant") for the above-captioned estate of the Debtor (hereinafter "Debtor"), will submit to the above-captioned Court an application for an order authorizing the employment of Menchaca & Company LLP (hereinafter "M&C") as financial advisors and consultants for the Trustee, effective as of December 15, 2022 (hereinafter "Application"). The Trustee's employment of M&C is being made pursuant to 11 USC Section 327 and any fee application that M&C may hereafter file in this case will comport

1 with the applicable United States Trustee guidelines. The Trustee requires the services of  
2 financial advisors and consultants to render the following services:

- 3 (a) Identify and investigate potential assets of the estate;
- 4 (b) Analyze the Debtor's books and records and perform any  
5 necessary tax and business advisory work required for the  
6 estate, including providing accounting services required by the  
7 estate and preparation of the estate's income tax returns and  
8 communication with the IRS and state government taxing  
9 authorities, Court and Office of the United States Trustee;
- 10 (c) Analyze and investigate avoidable transfers made by the  
11 Debtor, including preferential and fraudulent transfers;
- 12 (d) Examine the estate's financial activity and assist the Trustee  
13 with preparation of Monthly Operating Reports, insolvency  
14 analysis, cash flow projections, budgets, and such other  
15 financial analysis as required to be filed by the Court;
- 16 (e) Provide litigation support, valuation and expert witness services  
17 for the Trustee; and
- 18 (f) Provide such other financial advisory and consulting services  
19 as requested by the Trustee.

20 M&C will file and serve application(s) for Court approval of compensation from the  
21 estate based upon fees incurred at the firm's hourly rates and actual costs incurred,  
22 including actual cost of sub-contractor(s) utilized. No retainer has been paid to M&C. The  
23 current hourly billing rates for M&C professionals are as follows: Managing Partner and  
24 Managing Directors (\$535), Managers (\$325-\$375), Senior Consultants (\$240-295), and  
25 Paraprofessionals (\$200). To obtain a copy of Trustee's Application for Employment of  
26 M&C, please contact Jeffrey L. Sumpter in writing at the address set forth herein.

27 **PLEASE TAKE FURTHER NOTICE** that any interested party may object to the  
28 Application to Employ M&C by filing a written objection and requesting a hearing, in the

1 form required by Local Bankruptcy Rule 9013 and any other applicable bankruptcy and  
2 federal rules, with the above-entitled Court and by serving a copy of said objection on  
3 Jeffrey L. Sumpter at Menchaca & Company LLP, LLC, 835 Wilshire Blvd. Ste. 300, Los  
4 Angeles, CA 90017, the Chapter 7 Trustee, his attorneys of record, and the United States  
5 Trustee, no later than fourteen (14) days from the date of service of this Notice. If you fail  
6 to file a written objection within the time specified above, the Court may treat such failure  
7 as a waiver of your right to oppose the Application and may grant the requested relief.

8 DATED: January 9, 2022

Menchaca & Company LLP

9  
10 By:

  
Jeffrey L. Sumpter  
Financial Advisors for Trustee

In re: WILLIAM HOLDINGS, LLC,   Debtor(s).	CHAPTER 11  CASE NUMBER 2:22-bk-14708-DS
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**NOTE:** When using this form to indicate service of a proposed order, **DO NOT** list any person or entity in Category I. Proposed orders do not generate an NEF because only orders that have been entered are placed on the CM/ECF docket.

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:  
835 Wilshire Blvd., Ste. 300, Los Angeles, CA 90017

A true and correct copy of the foregoing document described:

**NOTICE OF TRUSTEE'S APPLICATION TO EMPLOY THE FIRM OF MENCHACA & COMPANY LLP AS FINANCIAL ADVISORS AND CONSULTANTS FOR TRUSTEE** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner indicated below:

I. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** – Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On January 9, 2023, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

- **Michael Jay Berger** michael.berger@bankruptcypower.com, yathida.nipha@bankruptcypower.com;michael.berger@ecf.inforuptcy.com
- **Joshua Scott Dresslove** jdresslove@dresslovelaw.com
- **Howard M Ehrenberg (TR)** ehrenbergtrustee@gmlaw.com, ca25@ecfcbis.com;C123@ecfcbis.com;howard.ehrenberg@ecf.courtdrive.com;Karen.Files@gmlaw.com
- **Todd S Garan** chl1ecf@aldridgepite.com, TSG@ecf.inforuptcy.com;tgaran@aldridgepite.com
- **Arnold L Graff** agraff@wrightlegal.net, bkudgeneralupdates@wrightlegal.net;jpowell@wrightlegal.net
- **Mitchell B Ludwig** mbl@kpclegal.com, kad@kpclegal.com
- **Noreen A Madoyan** Noreen.Madoyan@usdoj.gov
- **Randall P Mroczynski** randym@cookseylaw.com
- **Allan D Sarver** ADS@asarverlaw.com
- **Tamar Terzian** tterzian@eppscoulson.com, ecfnofices@eppscoulson.com
- **United States Trustee (LA)** ustpregion16.la.ecf@usdoj.gov
- **Steven Werth** steven.werth@gmlaw.com, swerth@ecf.courtdrive.com;pdillamar@ecf.courtdrive.com,Karen.Files@gmlaw.com;patricia.dillamar@gmlaw.com
- **Johnny White** JWhite@wrslawyers.com, jlee@wrslawyers.com
- **David W Wiese** dwiese@cardifflawyer.com

In re: WILLIAM HOLDINGS, LLC,  <div style="text-align: right;">Debtor(s).</div>	CHAPTER 11  CASE NUMBER 2:22-bk-14708-DS
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☐ Service information continued on attached page

**II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL (Indicate method for each person or entity served):**

On January 9, 2023 I served the following person(s) and/or entity(ies) at the last known address(es) in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and/or with an overnight mail service addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☒ Service information continued on attached page

**III. SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR EMAIL (indicate method for each person or entity served):** Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on \_\_\_\_\_ I served the following person(s) and/or entity(ies) by personal delivery, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

January 9, 2023  
Date

Linda Lee  
Type Name

  
Signature

Label Matrix for local noticing  
0973-2  
Case 2:22-bk-14708-DS  
Central District of California  
Los Angeles  
Mon Jan 9 10:32:44 PST 2023

Investment MC, LLC  
c/o Law Offices of Allan D. Sarver  
16000 Ventura Blvd  
Suite 1000  
Encino, CA 91436-2762

Pacific Premier Bank  
550 N. Brand Blvd.  
Ste. 1500  
Glendale, CA 91203-1922

A2/Beverlywood/AAA Pest Control  
PO Box 249  
Lawndale, CA 90260-0249

(p)JPMORGAN CHASE BANK N A  
BANKRUPTCY MAIL INTAKE TEAM  
700 KANSAS LANE FLOOR 01  
MONROE LA 71203-4774

Frank Romanose  
4557 Camillia Ave  
North Hollywood, CA 91602-1907

IRS  
P.O. Box 7346  
Philadelphia, PA 19101-7346

(p)LOS ANGELES COUNTY TREASURER AND TAX COLLE  
ATTN BANKRUPTCY UNIT  
PO BOX 54110  
LOS ANGELES CA 90054-0110

(p)NEVADA COUNTY TAX COLLECTOR  
ATTN ASHLEY FUCCI  
950 MAIDU AVE  
SUITE 290  
NEVADA CITY CA 95959-8600

Newrez  
123 N. Lake Ave Ste. 100  
Pasadena, CA 91101-1835

Axos Bank  
c/o Wright, Finlay & Zak, LLP  
Attn: Arnold L. Graff, Esq.  
4665 MacArthur Court  
Suite 200  
Newport Beach, CA 92660-1811  
  
Investment Management Company LLC  
Law Offices of Allan D. Sarver  
16000 Ventura Blvd Suite 1000  
Encino, CA 91436-2762

William Holdings, LLC  
7190 W. Sunset Blvd., Ste. 290  
Los Angeles, CA 90046-4415

Athens Services  
14048 East Valley Blvd.  
La Puente, CA 91746-2801

FRANCHISE TAX BOARD  
BANKRUPTCY SECTION MS A340  
PO BOX 2952  
SACRAMENTO CA 95812-2952

Hollywood Versailles Tower HOA  
c/o Ross Morgan & Co  
PO Box 512019  
Los Angeles CA 90051-0019

Kameron Segal  
7190 Sunset Blvd Ste 290  
Los Angeles CA 90046-4415

Mercedes Benz Financial  
14372 Heritage Pkwy,  
Fort Worth, TX 76177-3300

NewRez  
c/o Phh Mortgage  
1 Mortgage Way Mount  
Mount Laurel, NJ 08054-4637

Opus Bank  
19900 McArthur Blvd., 12th Fl  
Irvine, CA 92612-8427

Daimler Trust  
c/o BK Servicing, LLC  
PO Box 131265  
Roseville, MN 55113-0011

Law Offices of Michael Jay Berger  
9454 Wilshire Blvd, 6th Fl  
Beverly Hills, CA 90212-2980

Los Angeles Division  
255 East Temple Street,  
Los Angeles, CA 90012-3332

(p)AXOS BANK  
4350 LA JOLLA VILLAGE DR  
SUITE 100  
SAN DIEGO CA 92122-1244

Franchise Tax  
Bankruptcy Section MS: A-340  
PO Box 2952  
Sacramento, CA 95812-2952

INTERNAL REVENUE SERVICE  
P.O. BOX 7346  
PHILADELPHIA, PA 19101-7346

LADWP  
111 N. Hope St.  
Los Angeles, CA 90012-2607

Michael and Ann Popvich  
172 Mission Oaks Rd  
Fallbrook, CA 92028-4162

NewRez  
c/o Phh Mortgage  
P.O. Box 5452  
Mount Laurel, NJ 08054-5452

Pacific Premier Bank  
c/o Knapp Petersen Clarke  
550 North Brand Blvd Ste 1500  
Glendale CA 91203-1922

Pacific Premium Bank  
17901 Von Karman Ave. Ste. 1200  
Irvine, CA 92614-5248

Phillip Scheibe  
c/o Dresslove Law  
2260 Corporate Circle Ste 480  
Henderson NV 89074-7709

Republic Services  
12949 Telegraph Rd.  
Santa Fe Springs, CA 90670-4049

Reveles Landscaping  
15888 Roxford St.,  
Sylmar, CA 91342-3538

(p) SOUTHERN CALIFORNIA EDISON COMPANY  
1551 W SAN BERNARDINO ROAD  
COVINA CA 91722-3407

Satinder Sadhar  
17 Angelo Court  
Monroe Township, NJ 08831-2050

SoCal Gas  
1801 S. Atlantic Blvd.  
Monterey Park, CA 91754-5298

Specialize Portfolio Servcing  
8742 Lucent Blvd., Ste. 300  
Littleton, CO 80129-2386

Specialized Loan Servicing  
c/o Investment Mortgage Company, LL  
31194 La Baya Dr. #106  
Thousand Oaks, CA 91362-6426

Standard Oil Capital Group, LLC  
c/o Wolf, Rifkin, Shapiro, Schulman  
& Rabkin, LLP  
11400 W. Olympic Blvd., 9th Fl.  
Los Angeles, CA 90064-1582

Standard Oil Credit Investments LLC  
c/o Wolf, Rifkin, Shapiro, Schulman  
& Rabkin, LLP  
11400 W. Olympic Blvd., 9th Fl.  
Los Angeles, CA 90064-1582

U.S. Small Business Administration  
Office of General Counsel - LADO  
312 N. Spring St., 5th Floor  
Los Angeles, CA 90012-2678

U.S. Small Business Administration  
c/o Elan S. Levey  
300 N. Los Angeles Street  
Fed. Bldg. Rm. 7516  
Los Angeles, CA 90012-3308

United States Trustee (LA)  
915 Wilshire Blvd, Suite 1850  
Los Angeles, CA 90017-3560

Allan Sarver  
Law Offices of Allan D. Sarver  
16000 Ventura Blvd  
Suite 1000  
Encino, CA 91436-2762

Howard M Ehrenberg (TR)  
Greenspoon Marder, LLP  
333 South Grand Avenue, Suite 3400  
Los Angeles, CA 90071-1538

Michael Popovich  
4557 Camillia Avenue  
North Hollywood, CA 91602-1907

Michael Jay Berger  
9454 Wilshire Blvd 6th Fl  
Beverly Hills, CA 90212-2980

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified  
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g) (4).

Axos Bank  
4350 La Jolla Village Dr., Ste. 140  
San Diego, CA 92122

(d)Axos Bank  
Attn: Michelle Barisdale  
4350 La Jolla Village Dr. Ste. 140  
San Diego, CA 92122

(d)Axos Bank  
PO Box 80471  
City of Industry, CA 91716

Chase Bank  
1111 Polaris Pkwy  
Columbus, OH 43240

LOS ANGELES COUNTY TREASURER AND TAX COLLECT  
ATTN: BANKRUPTCY UNIT  
PO BOX 54110  
LOS ANGELES CA 90054-0110

(d)Los Angeles County Tax Collector  
225 N. Hill St., #1  
Los Angeles, CA 90012

Nevada County Tax Collector  
950 Maidu Ave Ste. 290  
Nevada City, CA 95959

SCE  
2244 Walnut Grove Ave  
Rosemead, CA 91770



The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)Courtesy NEF

(u)JPMorgan Chase Bank, N.A.

(u)Standard Oil Capital Group, LLC

(u)Standard Oil Credit Investments, LLC

(d)Daimler Trust  
c/o BK Servicing, LLC  
PO Box 131265  
Roseville, MN 55113-0011

(d)Phillip Scheibe  
c/o Dresslove Law  
2260 Corporate Circle  
Ste 480  
Henderson, NV 89074-7709

End of Label Matrix  
Mailable recipients 47  
Bypassed recipients 6  
Total 53

**EXHIBIT B**

## **MENCHACA & COMPANY LLP FIRM PROFILE**

Menchaca & Company LLP is a firm of certified public accountants servicing clients throughout the Los Angeles metropolitan areas as well as other locations within California and the United States. Commercial experience includes primarily mid-sized companies with sales volume in the \$5 million to \$100 million range as well as partnerships, joint ventures and other business-oriented operations. In addition to accounting and tax preparation services, the firm provides services in all areas of business and financial consulting and tax planning.

Menchaca & Company LLP has a large segment of its practice concentrated in specialized areas of receiverships, investigative accounting, bankruptcy and litigation support. Menchaca & Company LLP has been appointed as professional accountants for Trustees and receivers and to assist in reorganizations, liquidations, tax research, planning, consultation and preparation, investigation accounting and other bankruptcy matters for numerous cases. John J. Menchaca, Managing Partner of the firm, serves as a Panel Trustee on the Central District of California Interim Panel of U.S. Bankruptcy Trustees.

## **MENCHACA & COMPANY LLP PERSONNEL**

**JOHN J. MENCHACA-CPA, MS TAXATION, CIRA** (MANAGING PARTNER / CHAPTER 7 TRUSTEE / CHAPTER 11 TRUSTEE) Mr. Menchaca has over 25 years of experience in public accounting. He has significant tax consulting and tax compliance experience in corporate, partnership, Limited Liability Company, Limited Liability Partnership and individual taxation, at both the federal and state levels. Mr. Menchaca's corporate tax experience includes closely held corporations, publicly traded multi-state corporate consolidations and S corporations. His experience also includes tax structuring of complex business transactions, form of ownership determinations, corporate and partnership reorganizations and restructurings, dischargeability of taxes in bankruptcy and dealing with tax issues related to Chapter 7 and Chapter 11 bankruptcy filings. He has also been successfully involved with Internal Revenue and Franchise Tax Board protest and audit defense. Mr. Menchaca is also a Chapter 7 Panel Trustee for the Central District of California.

Mr. Menchaca also specializes in forensic accounting, fraud investigations, litigation support and expert witness services, business restructuring, *real* estate sales, Chapter 11 plan feasibility and liquidation analysis, solvency analysis, claim resolutions, business valuations, taxation, avoidable transfers, recoveries, asset tracing and bankruptcy case administration.

Prior to forming his own firm, Mr. Menchaca was a Principal with Vasquez & Company LLP for six years. Mr. Menchaca was also with the international accounting firm of Ernst & Young LLP for 14 years. While with Ernst & Young LLP, Mr. Menchaca provided financial, accounting and tax services to middle market privately held and publicly traded companies with revenues of up to \$250 million.

Mr. Menchaca serves on the USC / Kenneth Leventhal School of Accounting Board of Advisors. He is a member of the National Association of Bankruptcy Trustees, American Bankruptcy Institute, Los Angeles Bankruptcy Forum, Association of Insolvency and Restructuring Advisors, American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

Mr. Menchaca graduated with a Bachelor of Science in Business Administration with an emphasis in Accounting from the University of Southern California and received a Master of Science in Taxation from Golden Gate University.

**JEFFREY L. SUMPTER, CPA, ESQ.** (MANAGING DIRECTOR / LITIGATION SUPPORT SERVICES) Mr. Sumpter has been a licensed attorney for over 25 years, is a member of the California Bar and has been a certified public accountant for over 30 years, licensed in the states of Arizona and Nevada, with privileges to practice in California. He specializes in forensic accounting, fraud investigations, litigation support and expert witness services, business restructuring, real estate sales, Chapter 11 plan feasibility and liquidation analysis, solvency analysis, claim resolutions, business valuations, taxation, avoidable transfers, recoveries, asset tracing and bankruptcy case administration. He has experience working in the spheres of real estate development, manufacturing, retail, transportation, telecommunications, construction, banking, government trusts, restaurants, medical providers, hotels, gaming, insurance, entertainment and environmental. Mr. Sumpter has extensive experience in fiduciary administration, forensic investigations, business restructuring, and litigation consultation services in over 10,000 cases involving bankruptcy administration, receiverships, fraud, business sale transactions, turnarounds, distressed business valuations, wage and hour disputes, records reconstruction, accounting irregularities, breaches of fiduciary duty, fraudulent transfers, insolvency, punitive damages, Ponzi schemes and contract disputes. He has represented businesses in out-of-court resolutions as well as creditors, trustees, committees, and debtors in bankruptcy proceedings. He has been appointed as a Chapter 11 trustee and examiner in Phoenix, Arizona, and has been engaged by school districts, real estate developers, hotels, casinos, insurance carriers, banks, trusts and pension, health and welfare plans in California, Nevada, and Arizona for audit, tax, contract compliance, and forensic investigation engagements.

**LINDA LEE, CPA, CFE, CIRA** (MANAGER / LITIGATION SUPPORT SERVICES) Ms. Lee is a certified public accountant licensed in the states of California and Arizona, a Certified Fraud Examiner and a Certified Insolvency and Restructuring Advisor. Her core practice is in forensic accounting, asset identification and tracing, records reconstruction, avoidable transfer analysis, fraud investigations, litigation support and consulting. She began her work in public accounting in 2007 in financial auditing, and has

performed various services including forensic analysis, valuation, litigation support, auditing and reporting functions. In addition, she has over 20 years of experience in manufacturing, encompassing all aspects of production and operations. Ms. Lee earned a Bachelor of Science in Textile Science from Penn State University, and subsequently earned a Certificate in Professional Accounting from Santa Monica College. She was the Vice President of Operations for a start-up factor serving the garment industry.

**EDWARD A. ALVARADO – AVA, CFE – (VALUATION & LITIGATION CONSULTANT)** Edward A. Alvarado is the owner of the Valuation and Litigation Support Services firm of Alvarado Consulting, Inc. Mr. Alvarado has over fifteen years of litigation and consulting experience providing damage analysis involving economic, accounting and financial issues in a variety of cases including fraud, unfair business competition, patent, copyright and trademark infringement, breach of contract, accounting and attorney malpractice, antitrust and construction.

**TOSHIHIRO A. OKUBO – CPA – (MANAGER)** Mr. Okubo graduated from California State University, Los Angeles with a Bachelor of Science in Business Administration in September 1992 and graduated from University of Southern California with a Master of Business Taxation in May, 1998. Mr. Okubo has financial and tax consulting experience with both local and big four accounting firms.

**ROBERT P. COATS – (SENIOR ACCOUNTANT)** Mr. Coats hold a Bachelor of Science Degree in Accounting from California State University, Los Angeles. Mr. Coats has 20 years of tax preparation experience for individuals and corporations and 14 years of experience preparing Chapter 7 and Chapter 11 bankruptcy estate tax returns. He is familiar with all areas of bankruptcy tax and accounting issues. Mr. Coats has tax experience with both local and big four accounting firms.

**SCOTT M. MCLEAN – (SENIOR ACCOUNTANT)** Mr. McLean graduated from California State Polytechnic University, Pomona with a Bachelor of Science in Accounting/Business Administration with an emphasis in Taxation. Mr. McLean is familiar with all areas of bankruptcy tax and has experience in providing a full range of accounting services, including all aspects of Taxation.

**NATALIE F. BELTRAN - CPA - (SENIOR ACCOUNTANT)** Ms. Beltran graduated with a Bachelor of Science Degree in Commerce, Major in Accounting from University of Santo Tomas, Manila, Philippines. Ms. Beltran is a licensed Certified Public Accountant in the State of California and the Philippines. Ms. Beltran has experience in providing a full range of accounting services, including all aspects of Taxation.

**IMELDA GAETA - (PARAPROFESSIONAL)** Ms. Gaeta has worked as a Bankruptcy Trustee Administrator since 1997. Ms Gaeta has completed course work at Pasadena Community College and is the Secretary of the Trustee Administrators' Group (TAG).

**EXHIBIT C**



**MENCHACA & COMPANY LLP**  
**SUMMARY OF STAFF AND BILLING RATES**  
**FROM JUNE 1, 2021 THROUGH CURRENT**

**TYPICAL ITEMS OF EXPENSE**

Travel costs, including local parking and mileage – as incurred

Outside service – as incurred

Copy costs - .20 cents each – as incurred

Extraordinary mailing costs (over \$1.00 per item) – as incurred

Overnight courier service fees – as incurred

Direct telephone charges – as incurred

Direct telex, telefax and similar charges, .10 cents a page plus telephone charges – as incurred

Printing – as incurred

Filing fees – as incurred

**PERSONNEL RATES**

<u>Staff</u>	<u>Reference</u>	<u>Position</u>	<u>Rate</u>
John J. Menchaca	JJM	Managing Partner	535
Jeffrey L. Sumpter	JLS	Managing Director	535
Linda Lee	LL	Manager	375
Edward A. Alvarado	EAE	Value & Litigation Consultant	375
Toshihiro A. Okubo	TAO	Manager	325
Robert P. Coats	RPC	Senior	295
Scott M. McLean	SMM	Senior	295
Natalie F. Beltran	NFB	Senior	240
Imelda Gaeta	IG	Paraprofessional	200

**Note: Staff time may be billed at less than standard rates depending upon the nature of the work being performed.**

In re: WILLIAM HOLDINGS, LLC,   Debtor(s).	CHAPTER 11  CASE NUMBER 2:22-bk-14708-DS
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**NOTE:** When using this form to indicate service of a proposed order, **DO NOT** list any person or entity in Category I. Proposed orders do not generate an NEF because only orders that have been entered are placed on the CM/ECF docket.

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:  
835 Wilshire Blvd., Ste. 300, Los Angeles, CA 90017

A true and correct copy of the foregoing document described:

**TRUSTEE'S APPLICATION TO EMPLOY THE FIRM OF MENCHACA & COMPANY LLP AS FINANCIAL ADVISORS AND CONSULTANTS FOR TRUSTEE; DECLARATION OF JEFFREY L. SUMPTER REGARDING DISINTERESTEDNESS FOR EMPLOYMENT OF PROFESSIONAL PERSON UNDER F.R.B.P. 2014** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner indicated below:

**I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** – Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On January 9, 2023, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

- **Michael Jay Berger** michael.berger@bankruptcypower.com, yathida.nipha@bankruptcypower.com; michael.berger@ecf.inforuptcy.com
- **Joshua Scott Dresslove** jdresslove@dresslovelaw.com
- **Howard M Ehrenberg (TR)** ehrenbergtrustee@gmlaw.com, ca25@ecfcbis.com; C123@ecfcbis.com; howard.ehrenberg@ecf.courtdrive.com; Karen.Files@gmlaw.com
- **Todd S Garan** ch11ecf@aldridgepite.com, TSG@ecf.inforuptcy.com; tgaran@aldridgepite.com
- **Arnold L Graff** agraff@wrightlegal.net, bkudgeneralupdates@wrightlegal.net; jpowell@wrightlegal.net
- **Mitchell B Ludwig** mbl@kpclegal.com, kad@kpclegal.com
- **Noreen A Madoyan** Noreen.Madoyan@usdoj.gov
- **Randall P Mroczynski** randym@cookseylaw.com
- **Allan D Sarver** ADS@asarverlaw.com
- **Tamar Terzian** tterzian@eppscoulson.com, ecfnofices@eppscoulson.com
- **United States Trustee (LA)** ustpreion16.la.ecf@usdoj.gov
- **Steven Werth** steven.werth@gmlaw.com, swerth@ecf.courtdrive.com; pdillamar@ecf.courtdrive.com, Karen.Files@gmlaw.com; patricia.dillamar@gmlaw.com
- **Johnny White** JWhite@wrslawyers.com, jlee@wrslawyers.com
- **David W Wiese** dwiese@cardiffllawyer.com

In re: WILLIAM HOLDINGS, LLC,  Debtor(s).	CHAPTER 11  CASE NUMBER 2:22-bk-14708-DS
---	--

☐ Service Information continued on attached page

**II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL (indicate method for each person or entity served):**

On January 9, 2023 I served the following person(s) and/or entity(ies) at the last known address(es) in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and/or with an overnight mail service addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

William Holdings, LLC  
7190 W. Sunset Blvd., Ste. 290  
Los Angeles, CA 90046-4415

☐ Service information continued on attached page

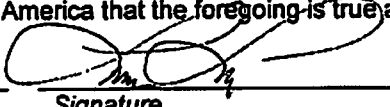
**III. SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR EMAIL (indicate method for each person or entity served):** Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on \_\_\_\_\_ I served the following person(s) and/or entity(ies) by personal delivery, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

January 9, 2023  
Date

Linda Lee  
Type Name

  
Signature